



Tax Exemption Guidelines

Rooms Occupancy Tax Exemption is limited to:

1. Diplomats/Consulates

- Must present an Official Department of State Tax Exemption Card. A photocopy of the Front and Back of the card will be taken at the Front Desk.
- Colored Stripe at the bottom must note-exempt from sales tax and including hotel taxes.
- Must sign hotel receipt
- Specifications available at www.mass.gov under Directive 03-4, reference G.L.c.64G

2. U.S. Military Employees

- Must present proof of Identification as an employee of the United States Armed Forces of National Guard -Official picture identification card issued by the appropriate military branch.
- Must present either a copy of the actual military orders or an affidavit/Letter on official stationery, which is signed by an authorized military official (other than yourself) stating that you are here on official government business. Photocopies will be taken at the Front Desk.
- Specifications available at www.mass.gov under TIR 01-21, reference G.L.c.64G

3. Federal Government Employees and Agents

- Must provide a valid government ID. Photocopies will be taken at the Front Desk. (Please note a State issued Driver's license is not valid).
- Must provide a valid Travel Order form indicating that the occupant is traveling on government business during the period of occupancy.
- If for any reasons the government employee is not able to provide the travel order form or copy of the government ID, documentation as an affidavit, letter, or other attestation on official stationery, signed by an authorized official of the appropriate governmental office, agency or branch of the military is required to indicate that the employee is traveling on government business during the period of occupancy.
- Specifications available at www.mass.gov under TIR 01-21, reference G.L.c.64G

**Please note Universities, Non-profit organizations are not entitled to room occupancy tax exemption. (The following forms are not valid for room occupancy tax exemption ST-129, ST-119.1, ST2. These forms may apply only in the issuing state or for Sales tax which is not the same entity as room occupancy tax).

Meals Tax Exemption

- Meals sold directly to the United States government or to the Commonwealth of Massachusetts are tax-exempt if the US government or Commonwealth makes the payment. Other states do not qualify for exemption.
- All other organizations must present a valid; Commonwealth of Massachusetts issued ST-2 form along with a completed ST5 form. The ST-2 and ST-5 forms are not valid for individual restaurant or room service meals. Massachusetts does NOT recognize nor grant exemption based on forms, letters or certificates issued by other states or the federal government.
- Specifications available at www.mass.gov under TIR 09-13, reference G.L.c.64L

Who to Call?

Please contact the Massachusetts Department of Revenue at 617-887-MDOR (6367) or visit the website at www.mass.gov/dor, if you have questions about these guidelines.